

Date: 14-02-2025

**The Department of Corporate Services,
BSE Limited, 25th Floor,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001**

**BSE Scrip Code: 532441
Scrip Id: RAINBOWDQ**

Sub: Outcome of the Meeting of the Board of Directors pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015.

Dear Sir,

Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ["SEBI Listing Regulations"] as amended, read with Schedule III of the SEBI Listing Regulations, we wish to inform you that the Board of Directors of the Company in its Board Meeting held on today i.e., Thursday, 14th day of February, 2025, have inter-alia considered, approved and taken on record below mentioned items;

In this regard, please find enclosed herewith the following:

- i. Considered and approved the un-audited Financial Results for the 03rd quarter and year ended December 31, 2024 as required under Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. (Enclosed as Annexure A).
- ii. Considered and took note of the Statutory Auditor's Limited Review Report on the above stated Un-Audited financial results for 03rd quarter and year ended December 31, 2024. (Enclosed as Annexure B).

We would like to add that these outcomes along with necessary attachments are also available on the Company's Website (www.rainbowdenim.com) and are also being published in the newspapers, in the prescribed format.

The Board Meeting commenced 5:30 p.m. and concluded at 6:00 p.m.

Kindly take on record of the above.

**Yours faithfully,
For and on behalf of
Rainbow Denim Limited**

**SUNNY
GARG** Digitally signed
by SUNNY GARG
Date: 2025.02.14
18:17:36 +05'30'

**Sunny Garg
Director
DIN: 02000004**



RAAINBOW DENIM LIMITED

CIN: L18101PB1999PLC022452

REGD. OFFICE: VILL CHAUNDHERI P O DAPPARCHANDIGARH AMBALA NATIONAL HIGHWAY TEH RAJPURA-140506

Email- rainbowdenimlimited@gmail.com Ph-, Website- www.rainbowdenim.com

Rs. In Lacs

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2024

Sr.	Particulars	Quarter ended			Year ended		Year Ended
		31.12.2024	30.09.2024	31-12-2023	31-12-2024	31.12.2023	
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue from operations						
	Revenue from operations	3,621.20	3020.41	290.68	9784.58	290.68	1492.29
	Other Income		0.21	18.38	0.26	18.38	25.60
	Total Revenue	3,621.20	3,020.61	309.06	9,784.84	309.06	1,517.89
2	Expenses						
a	Cost of material consumed	2,901.05	2427.59	325.80	7732.03	325.80	1516.08
b	Purchase of stock-in-trade	-	0.00	18.58	0.00	18.58	103.26
c	Change in inventories of finished goods, work in progress and stock in trade	(25.76)	(93.00)	(161.70)	108.69	(161.70)	-696.18
d	Employee Benefit expenses	157.36	109.66	0.00	329.29	0.00	71.15
e	Finance Cost	139.12	131.89	11.53	381.23	11.53	23.13
f	Depreciation and amortisation expenses	27.86	27.86	55.73	83.59	55.73	111.45
	Other expenses	206.83	254.61	32.42	620.99	32.42	153.13
	Total Expenses	3,406.46	2858.63	282.35	9,255.81	282.35	1,282.03
3	Profit/Loss from ordinary activities before exceptional itmes (1-2)						
4	Exceptional Items						
5	Profit from ordinary activities before tax (3-4)	214.74	161.98	26.71	529.03	26.71	235.86
6	Tax Expenses						
a	Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
b	Earlier Tax	0.00	0.00	0.00	0.00	0.00	0.00
c	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
7	Net Profit/ (Loss) for the period (5-6)	214.74	161.98	26.71	529.03	26.71	235.86
8	Other Comprehensive Income						
a	Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	2994.01
	Income tax related to above item	0.00	0.00	0.00	0.00	0.00	0.00
b	Item that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Income tax related to above item	0.00	0.00	0.00	0.00	0.00	0.00
	Total Comprehensive Income for the period	214.74	161.98	26.71	529.03	26.71	3229.87
9	Paid-up equity share capital (Face Value of Rs. 10/- each)	13.28	13.28	13.28	13.28	13.28	13.28
10	Reserves excluding Revaluation Reserves as per Balance sheet of previous year (Other Equity)						
11	Earnings per share						
i	Basic earnings per share	0.16	0.12	0.02	0.40	0.02	2.43
ii	Diluted earnings per share	0.16	0.12	0.02	0.40	0.02	2.43

NOTES :-

1	The Un-audited Financial Results of the Company have been prepared in accordance with Indian Accounting Standard (Ind-AS) notified under the Companies (Indian Accounting Standard) Rules, 2015 and amendments therein
2	The aforementioned results are reviewed and recommended by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meeting held on 114th February, 2025
3	The Company is in business of textile products trading and accordingly has only one reporting segment
4	The Previous period's figures have been regrouped/rearranged/reclassified wherever considered necessary

For and on behalf of Board

For RAINBOW DENIM LIMITED

For Rainbow Denim Limited

Ramesh Kumar
Managing Director
DIN. 01037508

Director

Date : 14-02-2025

Place: Panchkula



Krishan Rakesh & Co.
CHARTERED ACCOUNTANTS

PHONE : 011-40159075

143, KOHAT ENCLAVE
2ND FLOOR, PITAMPURA
DELHI - 110034

Limited Review Report of Independent Auditor on the unaudited financial results for the quarter and nine months period ended December 31, 2024 of Rainbow Denim Limited pursuant to the Regulation 33 of the Sebi (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
Rainbow Denim Limited
Village Chaundheri, P.O Dappar,
Chandigarh (Ambala National Highway)
Panchkula, Punjab-134109

1. We have reviewed the accompanying statement of unaudited financial results of **Rainbow Denim Limited** ("the Company") for the quarter and nine months period ended December 31, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19.07.2019 (the "Listing Regulations").
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS 34) for "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report and express a conclusion on these Financial Statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.





Krishan Rakesh & Co.
CHARTERED ACCOUNTANTS

PHONE : 011-40159075

143, KOHAT ENCLAVE
2ND FLOOR, PITAMPURA
DELHI - 110034

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone Financial Results for the quarter and nine months period ended December 31, 2024 prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. **Other Matters**

The statement includes the financial results for the quarter ended 31st December, 2024, being the balancing figures between the figures in respect of the Nine months ended December 31, 2024 and the unpublished unaudited year to date figures upto the 30th September, 2024, which were not review by us.

The statement includes the financial results for the quarter ended 30st September, 2024, being the unpublished unaudited figures of the current financial year, which were not review by us.

For Krishan Rakesh & Co.
Chartered Accountants
Firm Regn. No. 009088N



Place : Panchkula
Dated : 14-02-2025
UDIN : 25560019BMIYIJ7288

Shiva Nishad
(Partner)
M.No. : 560019